

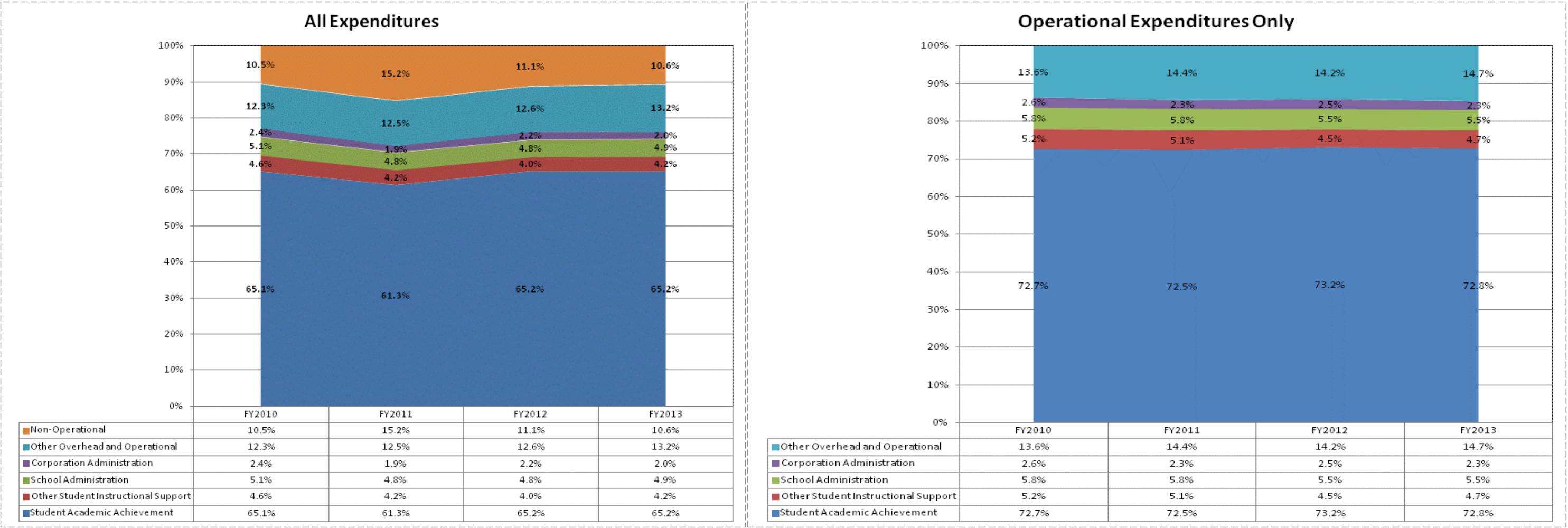
# School Corporation Expenditures by Expenditure Type

## Biannual Financial Report Data July 2012 - June 2013

### School City of Mishawaka (7200)

School City of Mishawaka (7200)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$43,056,137	64.1%	\$47,537,207	60.6%	\$47,151,942	65.2%	\$46,163,128	65.2%
Student Instructional Support	\$5,737,802	8.5%	\$7,287,655	9.3%	\$6,396,237	8.8%	\$6,396,284	9.0%
Overhead and Operational	\$10,187,687	15.2%	\$10,813,017	13.8%	\$10,741,523	14.8%	\$10,771,108	15.2%
Nonoperational	\$8,232,608	12.2%	\$12,742,711	16.3%	\$8,050,369	11.1%	\$7,522,154	10.6%
Grand Total	\$67,214,233		\$78,380,590		\$72,340,072		\$70,852,673	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	72.6%	69.9%	74.0%	74.2%



**School Corporation Expenditures by Expenditure Type**  
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**School City of Mishawaka (7200)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$107,604	\$328,416	\$326,774	\$1,122,600	> 500%	242%	244%
11100 Regular Programs; Elementary	\$8,050,509	\$12,498,998	\$12,607,830	\$11,403,111	42%	-9%	-10%
11200 Regular Programs; Middle/Junior High	\$2,406,256	\$3,727,351	\$3,497,651	\$3,520,058	46%	-6%	1%
11300 Regular Programs; High School	\$4,163,872	\$6,248,293	\$6,098,630	\$6,273,361	51%	0%	3%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$42,003	\$32,208	N/A	N/A	-23%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$56,010	\$209,302	N/A	N/A	274%
12110 Gifted And Talented; Gifted and Talented	\$71,811	\$110,973	\$50,379	\$54,038	-25%	-51%	7%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$2,844,550	\$5,047,259	\$5,560,393	\$5,200,802	83%	3%	-6%
12220 Mental Disabilities; Moderate Mental Disabilities	\$3,318,976	\$5,576,333	\$5,911,738	\$5,944,974	79%	7%	1%
12310 Physical Impairment; Orthopedic Impairment	\$144,065	\$248,311	\$257,835	\$266,237	85%	7%	3%
12330 Physical Impairment; Visual Impairment	\$73,506	\$114,164	\$92,310	\$98,480	34%	-14%	7%
12340 Physical Impairment; Hearing Impairment	\$190,722	\$221,672	\$243,227	\$215,719	13%	-3%	-11%
12350 Physical Impairment; Homebound	\$13,087	\$26,613	\$52,021	\$34,111	161%	28%	-34%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$972,468	\$1,724,304	\$1,596,288	\$1,191,691	23%	-31%	-25%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$67,291	\$85,989	\$19,520	\$5,861	-91%	-93%	-70%
12510 Culturally Different; Communication Disorders	\$617,047	\$1,146,358	\$1,458,268	\$1,472,090	139%	28%	1%
12520 Culturally Different; Compensatory	\$21,716	\$4,743	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$67,732	\$13,348	\$12,801	\$15,711	-77%	18%	23%
12810 Special Education Preschool	\$981,174	\$1,440,339	\$1,704,212	\$1,764,938	80%	23%	4%
12900 Other Special Programs	\$27,761	\$89,218	\$91,464	\$93,731	238%	5%	2%
14100 Summer School Programs; Elementary	\$119,186	\$257,226	\$112,071	\$119,046	0%	-54%	6%
14200 Summer School Programs; Middle/Junior High School	\$48,224	\$42,345	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$149,786	\$186,597	\$172,785	\$130,053	-13%	-30%	-25%
16100 Remediation Testing	\$638,955	\$906,566	\$562,522	\$579,826	-9%	-36%	3%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$143,424	\$224,718	\$307,540	\$462,418	222%	106%	50%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$3,036,875	\$3,686,739	\$3,312,000	\$3,379,490	11%	-8%	2%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$122,800	\$331,124	\$22,658	\$0	-100%	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$4,201	\$176,664	\$15,890	\$9,511	126%	-95%	-40%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$364,591	\$188,741	\$162,281	\$166,463	-54%	-12%	3%
22130 Improvement of Instruction; Instructional Staff Training	\$326,284	\$232,328	\$173,149	\$190,643	-42%	-18%	10%
22220 Library/Media Services; School Library	\$356,162	\$501,045	\$496,305	\$534,537	50%	7%	8%
22230 Library/Media Services; Audiovisual	\$11,651	\$3,426	\$296	\$0	-100%	-100%	-100%
22250 Library/Media Services; Computer Assisted Instruction Services	\$827,589	\$603,684	\$242,728	\$70,000	-92%	-88%	-71%
22290 Library/Media Services; Other Educational Media Services	\$68,299	\$1,058	\$658	\$0	-100%	-100%	-100%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$673,700	N/A	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$29,041	\$0	\$0	N/A	-100%	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$10,277	\$141,195	\$64,045	N/A	> 500%	-55%
22360 Instruction, Related Technology; Network Support	\$438,336	\$891,962	\$899,186	\$210,576	-52%	-76%	-77%
22900 Other Support Service, Instructional Staff	\$0	\$57,726	\$70,296	\$1,710	N/A	-97%	-98%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$6,075	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$313,876	\$248,225	\$465,666	\$236,560	-25%	-5%	-49%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$7,121	\$11,106	\$6,293	\$1,299	-82%	-88%	-79%
25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	\$0	\$0	\$20	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$135	\$0	\$0	\$0	-100%	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$230,871	\$293,926	\$309,069	\$414,210	79%	41%	34%
26497 2007 Account Code - Teachers Retirement Fund	\$1,407,110	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$32,761,697</b>	<b>\$47,537,207</b>	<b>\$47,151,942</b>	<b>\$46,163,128</b>	<b>41%</b>	<b>-3%</b>	<b>-2%</b>

**Student Instructional Support**

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
School City of Mishawaka (7200)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21120 Attendance and Social Work Services; Attendance Services	\$125,725	\$202,631	\$246,484	\$241,635	92%	19%	-2%
21130 Attendance and Social Work Services; Social Work Services	\$66,964	\$304,676	\$301,531	\$306,728	358%	1%	2%
21220 Guidance Services; Counseling Services	\$448,689	\$742,656	\$665,191	\$702,838	57%	-5%	6%
21230 Guidance Services; Appraisal Services	\$24,644	\$2,625	\$961	\$350	-99%	-87%	-64%
21340 Health Services; Nurse Services	\$214,352	\$336,778	\$243,068	\$250,551	17%	-26%	3%
21410 Psychological Services; Service Area Direction	\$436,909	\$814,894	\$702,763	\$693,212	59%	-15%	-1%
21420 Psychological Testing	\$12,318	\$139,900	\$38,840	\$72,962	492%	-48%	88%
21810 Special Education Administration; Service Area Direction	\$493,138	\$776,646	\$650,796	\$633,978	29%	-18%	-3%
21890 Special Education Administration; Other Special Education Administration	\$43,837	\$61,779	\$50,163	\$44,670	2%	-28%	-11%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$675	N/A	N/A	N/A
24100 Office of The Principal	\$1,798,154	\$3,164,022	\$2,889,542	\$2,883,048	60%	-9%	0%
24900 Other Support Services, School Administration	\$469,815	\$741,048	\$606,898	\$565,636	20%	-24%	-7%
Student Instructional Support Total	\$4,134,544	\$7,287,655	\$6,396,237	\$6,396,284	55%	-12%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$74,607	\$159,397	\$194,031	\$177,667	138%	11%	-8%
23150 Board of Education; Legal Services	\$435,480	\$85,671	\$49,626	\$45,140	-90%	-47%	-9%
23160 Board of Education; Promotion Expenses	\$3,251	\$4,897	\$5,819	\$3,710	14%	-24%	-36%
23190 Board of Education; Other Governing Body Services	\$296,950	\$276,509	\$202,638	\$4,000	-99%	-99%	-98%
23210 Executive Administration; Office of The Superintendent	\$157,980	\$245,238	\$302,714	\$306,122	94%	25%	1%
23220 Executive Administration; Community Relations	\$1,854	\$1,468	\$13,536	\$7,405	300%	404%	-45%
23230 Executive Administration; Staff Relations and Negotiations	\$32,106	\$15,649	\$13,500	\$4,000	-88%	-74%	-70%
23290 Executive Administration; Other Executive Administration Services	\$20,543	\$21,507	\$12,090	\$5,123	-75%	-76%	-58%
25110 Fiscal Services; Office of The Business Manager	\$524,517	\$607,367	\$679,444	\$745,668	42%	23%	10%
25140 Fiscal Services; Receiving and Disbursing Funds	\$8,650	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$1,280	\$0	\$0	N/A	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$6,928	\$11,832	\$15,096	\$11,931	72%	1%	-21%
25199 Other Fiscal Services; Other	\$0	\$570	\$4,011	\$0	N/A	-100%	-100%
25300 Printing, Publishing, and Duplicating Services	\$0	\$38,652	\$29,858	\$31,990	N/A	-17%	7%
25740 Personnel Services; Noninstructional Personnel Training	\$520	\$343	\$50	\$0	-100%	-100%	-100%
25750 Personnel Services; Health Services	\$1,614	\$745	\$806	\$371	-77%	-50%	-54%
25890 Other Technology Services	\$0	\$52,805	\$35,982	\$34,290	N/A	-35%	-5%
25990 Other Support Services, Central	\$4,184	\$65,739	\$56,611	\$57,179	> 500%	-13%	1%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$43,636	\$70,097	\$137,979	\$201,481	362%	187%	46%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,431,736	\$5,036,879	\$4,484,777	\$4,510,217	31%	-10%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,416	\$8,033	\$0	\$20,182	31%	151%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$444,552	\$339,225	\$325,153	\$458,981	3%	35%	41%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,035	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$9,666	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$10,901	\$66,055	\$19,668	\$15,038	38%	-77%	-24%
26600 Operation and Maintenance of Plant Services; Security Services	\$85,240	\$104,112	\$72,481	\$110,570	30%	6%	53%
26700 Operation and Maintenance of Plant Services; Insurance	\$361,817	\$234,576	\$359,940	\$274,207	-24%	17%	-24%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$682,362	\$410,241	\$362,385	\$370,615	-46%	-10%	2%
27010 Student Transportation; Service Area Direction	\$14,811	\$11,848	\$68,717	\$39,633	168%	234%	-42%
27100 Student Transportation; Vehicle Operation	\$277,187	\$241,932	\$406,983	\$429,042	55%	77%	5%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$80	\$0	N/A	N/A	-100%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$84,806	\$128,506	\$182,056	\$175,024	106%	36%	-4%
27400 Student Transportation; Purchase of School Buses	\$54,545	\$260,279	\$73,238	\$78,729	44%	-70%	7%
27500 Student Transportation; Insurance on Buses	\$0	\$18,252	\$9,995	\$11,874	N/A	-35%	19%
27700 Student Transportation; Contracted Transportation Services	\$65,659	\$24,417	\$11,529	\$9,866	-85%	-60%	-14%
27900 Student Transportation; Other Student Transportation Services	\$11,981	\$1,371	\$6,265	\$8,428	-30%	> 500%	35%



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Biannual Financial Report Data July 2012 - June 2013  
School City of Mishawaka (7200)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
31100 Food Services Operations; Service Area Direction	\$85,504	\$144,144	\$163,901	\$124,001	45%	-14%	-24%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,418,907	\$2,123,382	\$2,440,567	\$2,498,624	76%	18%	2%
31900 Other Food Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Overhead and Operational Total	\$8,668,943	\$10,813,017	\$10,741,523	\$10,771,108	24%	0%	0%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$8,720	\$15,159	\$20,617	\$17,289	98%	14%	-16%
33400 Athletic Coaches	\$180,856	\$525,157	\$533,192	\$509,904	182%	-3%	-4%
33930 Latch Key Kid Program	\$0	\$0	\$0	\$0	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$156,472	\$1,700,152	\$22,248	\$3,844	-98%	-100%	-83%
43000 Facilities Acquisition and Construction; Professional Services	\$340,169	\$659,479	\$231,080	\$163,742	-52%	-75%	-29%
45100 Building Acquisition, Construction and Improvements	\$720,985	\$832,274	\$232,478	\$101,744	-86%	-88%	-56%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$291,643	\$203,054	N/A	N/A	-30%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$347,467	\$0	\$0	N/A	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$119,495	\$78,123	\$147,181	\$1,779	-99%	-98%	-99%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$81,860	\$69,152	\$9,082	\$1,810	-98%	-97%	-80%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$351,046	\$157,141	\$120,911	\$98,984	-72%	-37%	-18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$32,157	\$0	\$0	\$0	-100%	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$122,376	\$395,177	\$85,045	\$26,104	-79%	-93%	-69%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,769,741	\$7,047,851	\$3,025,000	\$3,135,000	-34%	-56%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$2,262,300	\$2,143,219	N/A	N/A	-5%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$11,125	\$28,605	\$52,393	N/A	371%	83%
54200 Common School Fund; Principal	\$1,272,881	\$725,166	\$852,104	\$897,103	-30%	24%	5%
54250 Common School Fund; Interest	\$0	\$179,285	\$188,882	\$166,185	N/A	-7%	-12%
Nonoperational Total	\$8,156,757	\$12,742,711	\$8,050,369	\$7,522,154	-8%	-41%	-7%
Prorated By Fund							
26491 2007 Account Code - PERF	\$714,643	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,529,533	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$309,914	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$9,898,737	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$39,467	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$13,492,292	\$0	\$0	\$0	N/A	N/A	N/A